

4 2. By striking from lines seven (7) and eight (8) the words "in cities
5 having a population of five thousand or more".

1 SEC. 2. Section four hundred twelve point two (412.2), subsection
2 three (3), Code 1966, is hereby amended by striking from line four (4) the
3 word "city".

1 SEC. 3. Section four hundred twelve point three (412.3), Code 1966, is
2 hereby amended by striking from line one (1) the word "city".

1 SEC. 4. Section four hundred twelve point four (412.4), Code 1966, is
2 hereby amended by striking from line one (1) the word "city".

1 SEC. 5. Section four hundred twelve point five (412.5), Code 1966, is
2 hereby amended by striking from line four (4) the words "light plants" and
3 inserting in lieu thereof the words "plants and systems".

Approved May 12, 1969.

CHAPTER 242
BOARD OF TAX REVIEW
H. F. 281

AN ACT relating to general powers of the state board of tax review.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Chapter three hundred forty-two (342), section one (1),
2 Acts of the Sixty-second General Assembly, is hereby amended by adding
3 thereto the following new subsection:

4 "All of the provisions of section four hundred twenty-two point sixty-
5 three (422.63) of the Code, shall also be applicable to the state board of tax
6 review."

Approved May 19, 1969.

CHAPTER 243
IOWA INCOME TAX
H. F. 810

AN ACT relating to the Iowa income tax.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred twenty-two point five (422.5), Code
2 1966, as amended by chapter three hundred forty-eight (348), section
3 fourteen (14), Acts of the Sixty-second General Assembly, is hereby further
4 amended by inserting the following paragraph after line forty-four (44):

5 "However, no tax shall be imposed on any resident or nonresident
6 whose net income, as defined in section four hundred twenty-two point
7 seven (422.7) of the Code, is three thousand dollars or less; but in the